

## DOCKETED

MAR 24 2009

HHN

UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA  
EASTERN DISTRICT

09cv1801  
JUDGE COAR  
MAG. JUDGE KEYS

FOLLEH TAMBA,  
PLAINTIFF,

### CASE :

COMPLAINT FOR DECLARATORY RELIEF  
AND DAMAGES FOR VIOLATIONS OF  
MOTOR VEHICLE COST INFORMATION  
SAVINGS ACT & PENDANT STATE LAW  
CLAIMS

v.

PREMIER AUTO HAUS,  
DEFENDANT.

**FILED**  
J.N. 3-23-2009  
MAR 23 2009

MICHAEL W. DOBBINS  
CLERK, U.S. DISTRICT COURT

## COMPLAINT AT LAW

Comes Now Plaintiff, Folleh Tamba, by and through his attorney, Vichian Ford, brings this action against defendant Premiere Auto Haus to secure redress for their failure to comply with the Motor Vehicle Information and Cost Savings Act, Illinois Vehicle Act , Illinois Consumer Fraud Act, Breach of Contract and Breach of Implied Warranties.

**PARTIES, JURISDICTION, VENUE**

1. Plaintiff Folleh Tamba is an individual who resides in Chicago, Illinois.
2. Defendant Premier Auto Haus is an Illinois Corporation with its principal place of business located at 2501 Ogden Avenue, Downers Grove, IL 60515.
3. This court has subject matter jurisdiction over Premier Auto Haus, pursuant to 28 U.S.C. § 1331 and Art. III § 2 of the Constitution.
4. Plaintiff, Folleh Tamba at all times relevant to this complaint has been a resident of Chicago, IL.

5. Venue is proper in this judicial circuit pursuant to 42 U.S.C. 2000e. Plaintiff's claim arose in the Northern District of Illinois. All of the acts complained of herein occurred in this District and gave rise to the claims alleged.

#### **INTRODUCTION & FACTUAL ALLEGATIONS**

6. On August 25<sup>th</sup>, 2008. Folleh Tamba, a Sergeant in the U.S. Marines purchased a 2002, Freelanders from Premier Auto Haus in Downers Grove, Illinois. (See Attached Exhibit A).
7. That a sales person known only as Scott to Mr. Tamba intentionally misrepresented the condition of this Freelanders thereby inducing Mr. Tamba's purchase of the defective vehicle.
8. Scott informed Mr. Tamba that "it's a great car and only has 39k, which is great for a 2002 model".
9. That on the date of the sale Tamba asked Scott if the car had any problems and Scott stated "no, nothing has been discovered" while continually emphasizing the great deal Tamba was receiving when in actuality knowing such to be an outright falsehood.
10. Juan Montelango and Saul Castaneda two of Tamba's friends were present and as such are first hand witnesses to the misrepresentations made by the your personnel.
11. Mr. Tamba inquired about obtaining an extended warranty which Scott indicated was not available.
12. Mr. Tamba also asked for a vehicle history report, which Scott went on to state, "we get a lot of cars in and out and we don't keep track of where they come from".
13. Within days of his purchase Mr., Tamba began experiencing problems beyond that of simple wear and tear with this vehicle beginning on September 16th, 2008.

14. Specifically the vehicle stalled on the expressway and all of the console lights came on and the odometer jumped from 39,000 miles to 64,718 miles.
15. Presently, the vehicle barely starts and is unable to reach any speeds over ten miles an hour.
16. Tamba followed up multiple times with Scott and was referred to the manager who said he would be calling Tamba back, yet never did. Finally after repeated calls by Mr. Tamba the manager did call back and stated that the car is yours and there's nothing he can or will do.
17. That on September 17<sup>th</sup> , 2008 Tamba took the vehicle to Howard Orloff Range Rover to have the vehicle inspected and assessed. (See Exhibit B Howard Orloff Invoice #424225)
18. That upon inspection the instrument cluster was determined to have been tampered with and required replacement. (See Attached Exhibit B Howard Orloff Invoice #424225)

### **CAUSES OF ACTION**

#### **COUNT I.**

#### **VIOLATION OF MOTOR VEHICLE INFORMATION AND COST SAVINGS ACT OF 1972.**

19. Plaintiff incorporates Paragraphs 1 through 18.
20. The foregoing conduct violates the Motor Vehicle information and cost savings act of 1972 In pertinent part Chapter 327 of Title 49 §3270 TRANSPORTATION SUBTITLE VI - MOTOR VEHICLE.. STANDARDS, AND REQUIREMENTS.
21. Defendant intentionally tampers with the vehicles odometers in an effort to secure sales on vehicles which ordinarily are not fit for resale.

22. Plaintiff's vehicle was one of these vehicles that defendant tampered with as evidenced by the speedometer's jump from 39,000 miles to 64,000 miles.
23. That Defendant's intentional act of tampering with the odometer in an effort to reset it not only resulted in an inaccurate odometer readings but damaged the vehicles internal computer to the extent that the vehicle no longer fit for its intended use.
24. Defendant's intentional tampering with the odometer in an effort to defraud Plaintiff caused damage to Plaintiff in the form of the cost of the vehicle, storage of the vehicle, replacement of the vehicle and mechanical costs to determine cause of vehicle break down after purchase.

## **COUNT II.**

### **VIOLATION OF THE ILLINOIS VEHICLE CODE ACT**

25. Plaintiff incorporates paragraphs 1 through 25.
26. The foregoing conduct violates the Illinois Vehicle Code 625 ILCS 5/3-112.1
27. Defendant intentionally tampers with the vehicles odometers in an effort to secure sales on vehicles which ordinarily are not fit for resale.
28. Plaintiff's vehicle was one of these vehicles as evidenced by the speedometers jump from 39,000 miles to 6 miles.
29. That Defendant's intentional act of tampering with the odometer in an effort to reset it not only resulted in an inaccurate odometer readings but damaged the vehicles internal computer to the extent that the vehicle is no longer fit for its intended use.
30. That Defendant attempted to conceal their wrongdoings by preparing a fraudulent odometer disclosure statement. (See Exhibit C Odometer Disclosure Statement)

31. Defendant's intentional tampering with the odometer in an effort to defraud Plaintiff caused damage to Plaintiff in the form of the cost of the vehicle, storage of the vehicle, replacement of the vehicle and mechanical costs to determine cause of vehicle break down after purchase.
32. Defendant prepared an odometer disclosure statement having that in and of itself is contradictory in nature and evidences the fraud being perpetuated.

**COUNT III.**

**ILLINOIS CONSUMER FRAUD ACT**

33. Plaintiff incorporates paragraphs 1 through 32.
34. Section of the Illinois Consumer Fraud and Deceptive Practices Act, 815 ILCS 505/2 , states among other things, that ;

*(815 ILCS 505/2) (from Ch. 121 1/2, par. 262) Sec. 2.*

*Unfair methods of competition and unfair or deceptive acts or practices, including but not limited to the use or employment of any deception fraud, false pretense, false promise, misrepresentation or the concealment, suppression or omission of any material fact, with intent that others rely upon the concealment, suppression or omission of such material fact, or the use or employment of any practice described in Section 2 of the "Uniform Deceptive Trade Practices Act", approved August 5, 1965, in the conduct of any trade or commerce are hereby declared unlawful whether any person has in fact been misled, deceived or damaged thereby. In construing this section consideration shall be given to the interpretations of the Federal Trade Commission and the federal courts relating to Section 5 (a) of the Federal*

*Trade Commission Act.*

35. Defendant's altered the odometer in an effort to mislead plaintiff into thinking the vehicle in question was a reliable vehicle.
36. Defendant also prepared a misleading Odometer Disclosure Statement in an attempt to confuse and mislead Plaintiff or anyone reviewing their paperwork preparation.
37. Plaintiff believing and relying on defendant's representation that this vehicle's mileage was extremely low for a 2002 Freelanders purchased the vehicle.
38. That Defendant's inducement of Plaintiff's reliance combined with Defendant's deceptive acts and practices continues to cause numerous damages to Plaintiff.

**COUNT IV.**

**BREACH OF CONTRACT**

39. Plaintiff incorporates paragraphs 1 through 39.
40. Defendant's presented Plaintiff with a contract to purchase an operational vehicle for the purchase price of \$7000. (See Exhibit D Retail Order for Motor Vehicle)
41. Plaintiff met his contractual duty by tendering to defendant \$7925.75.
42. Defendant then wrongfully accepted these monies knowing that the car being sold to Tamba did not meet the contractual expectations of Tamba.
43. Defendant's breach caused numerous financial damages to Plaintiff.

**COUNT V.**

**BREACH OF IMPLIED WARRANTIES**

44. Plaintiff incorporates paragraphs 1 through 43 herein.
45. *Sec. 2-314. Implied warranty: merchantability; usage of trade.*

*(1) Unless excluded or modified (Section 2--316), a warranty that the goods shall be*

*merchantable is implied in a contract for their sale if the seller is a merchant with respect to goods of that kind.*

46. That Defendant knowingly sold Plaintiff a vehicle which defendant knew to be unfit for its intended purpose.

47. Plaintiff was injured in that the vehicle purchased was neither suitable for its intended use and placed Plaintiff and other users of the roadway in peril.

48. That Defendant's breach caused Plaintiff to incur numerous repair, replacement and consequential costs.

#### **COUNT VI.**

#### **VIOLATION OF UNIFORM PENALTY REVENUE**

49. Plaintiff Incorporates paragraph 1 through 48 herein.

50. Uniform Penalty Revenue 35 ILCS 735

51. Defendant wrongfully procured proceeds received from Plaintiff for payment of taxes as required by law and reflected on Plaintiff's Bill of Sale. (See Exhibit )

52. Plaintiff received a notice from the Cook County Department of Revenue dated January 3<sup>rd</sup>, 2009 alleging Plaintiff had paid the ¾ of 1% required Cook County Use Tax.

53. That Defendants wrongful acts have caused Plaintiff to be in bad standing with the Cook County Department of Revenue and is negatively affecting Plaintiff's credit.

#### **PRAYER FOR RELIEF**

WHEREFORE, Plaintiff Folleh Tamba requests that this Court enter judgment in favor of plaintiff and against Defendant's Premier Auto Haus for:

- a) Actual Damages
- b) Attorney fees and litigation costs and

c) Such other relief as this court deems just and appropriate.

VICHIAN R. FORD

By: 

Vichian R. Ford  
110 South Marion  
Oak Park, IL 60302  
773-663-9111  
Atty #6272235



**VERIFICATION BY CERTIFICATION**

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to matters therein stated to be on information and belief and as to such matters the undersigned certifies as aforesaid that he verify believes the same to be true.

  
FOLLEH TAMBA

SUBSCRIBED AND SWORN TO

Before me this \_\_\_\_\_ day of

\_\_\_\_\_, 2008

\_\_\_\_\_  
Notary Public

Vichian R. Ford  
40 East Chicago Ave., 377  
Chicago, IL 60611  
773-663-9111  
Atty #38389

## RETAIL ORDER FOR A MOTOR VEHICLE

EXHIBIT A

**PREMIER AUTO HAUS**

2501 Ogden Ave  
 DOWNERS GROVE, IL 60515  
 (630) 434-8300  
 (630) 241-3479 (Fax)

8/25/08

DATE

Folleh Taaba

PURCHASER'S NAME

4533 N Springfield Ave.

STREET ADDRESS

chicago

CITY

IL

STATE

60625

ZIP

773-426-1267

RES. PHONE

BUS. PHONE

PLEASE ENTER MY ORDER FOR THE FOLLOWING ☐ NEW ☒ USED

YEAR 02 MAKE JAC FORD

MODEL OR BODY  
 SERIES FREELANDER TYPE 4DR COLOR SILVE TRIM

VIN 5LM022A2220000000

TO BE DELIVERED  
 ON OR ABOUT

8/25/08

SALESPERSON

Scott S

STOCK # 45

CASH DELIVERED PRICE OF VEHICLE

\$

7,925.75

Doc Prep Fee

150.00

N/A

N/A

N/A

N/A

**USED VEHICLE TRADE-IN AND/OR OTHER CREDITS**

CASH SALE PRICE OF DESCRIBED MOTOR VEHICLE

\$ 7,150.00

MAKE OF TRADE-IN

STATE AND LOCAL TAXES

607.75

YEAR MODEL BODY

LICENSE, LICENSE TRANSFER, TITLE, REGISTRATION FEE

168.00

V.I.N.

N/A

BALANCE OWED TO

1. TOTAL PRICE OF UNIT

\$ 7,925.75

ADDRESS

2. DOWN PAYMENT:

USED TRADE-IN ALLOWANCE

\$ N/A

consisting of \$ 7,925.75 in cash  
and/or \$ 0.00 net trade-in al-

BALANCE OWED ON TRADE-IN

\$ N/A

NET ALLOWANCE ON USED TRADE-IN

\$ 0.00

DEPOSIT OR CREDIT BALANCE

\$ N/A

DOWN PAYMENT (Trans. to Right Col.)

\$ 0.00

\$ 7,925.75

3. UNPAID CASH BALANCE DUE ON DELIVERY  
(difference between Items 1 and 2)

\$ 0.00

Attention Used Car Buyers: If you are buying a used vehicle with this contract, federal regulations may require a special buyers guide to be displayed on the window of the vehicle. THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTRACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OF SALE.

ALL WARRANTIES, IF ANY, BY A MANUFACTURER OR SUPPLIER OTHER THAN DEALER ARE THEIRS, NOT DEALER'S, AND ONLY SUCH MANUFACTURER OR OTHER SUPPLIER SHALL BE LIABLE FOR PERFORMANCE UNDER SUCH WARRANTIES, UNLESS DEALER FURNISHES BUYER WITH A SEPARATE WRITTEN WARRANTY OR SERVICE CONTRACT MADE BY DEALER ON ITS OWN BEHALF. DEALER HEREBY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE: (A) ON ALL GOODS AND SERVICES SOLD BY DEALER, AND (B) ON ALL USED VEHICLES WHICH ARE HEREBY SOLD "AS IS - NOT EXPRESSLY WARRANTED OR GUARANTEED".

The text and back of this Order comprise the entire agreement affecting this purchase and no other agreement or understanding of any nature concerning same has been made or entered into, or will be

EXHIBIT B

103268

4 2 4 2 2 5

HOWARD

ORLOFF

JAGUAR

\*INVOICE\*

PAGE 1

ROSEMARY TAMBA  
4533 N SPRINGFIELD AVE  
CHICAGO, IL 60625-6315  
HOME: 773-604-8254 BUS:  
CELL: 773-454-3991

SERVICE ADVISOR: 702 SCOTT FOWLER

COLOR	YEAR	MAKE/MODEL	VIN	LICENSE	MILEAGE IN/OUT
SILVER	02	LR FREELANDER	SALNM22242A361547	A749624	64718/64719
IN SERVICE DATE	CODE	WARR. EXP.	PROMISED	P.O. NO.	RATE
23JAN02 IS			17:00 17SEP08		130.88
R.O. OPENED	READY	OPTIONS: DLR: OTHER			
17SEP08	17SEP08				

LINE	OPCODE	TECH	TYPE	HOURS	LIST	NET	TOTAL
------	--------	------	------	-------	------	-----	-------

A CUSTOMER STATES MILEAGE CHANGED FROM 39,308 TO 64,718

- NEEDS INSTRUMENT CLUSTER REPLACED ESTIMATE TO  
REPAIR \$1525.00 PLUS TAXES.

709 CPLR

130.88 130.88

CDR CUSTOMER DECLINED REPAIRS AT THIS TIME

709 CPLR

0.00 0.00

\*\*\*\*\*

B PERFORM RECALL P004, STOP LAMP SWITCH

CAUSE: PERFORM

70358935 REPLACE BRAKE LIGHT SWITCH AND FIT LINK

LEAD - LN

709 WPLR

1 XKB500120 SWITCH ASSY - ST

1 YMQ503280 WIRE ASSY

FC: 82

PART#: XKB500120

COUNT: 1

CLAIM TYPE: 04

AUTH CODE:

P004B

64718 PERFORM STOP LAMP SWITCH RECALL

\*\*\*\*\*

C PERFORM FREE MULTI-POINT INSPECTION (FILL OUT FORM)

MPIL PERFORM FREE MULTI-POINT INSPECTION (FILL OUT FORM)

709 CPLR

0.00 0.00

64718

\*\*\*\*\*

CUSTOMER PAY SHOP SUPPLIES FOR REPAIR ORDER FOR REPAIR ORDER

8.60

HOWARD

ORLOFF

JAGUAR

STATEMENT OF DISCLAIMER  
The factory warranty constitutes all of the warranties with respect to the sale of this automobile. The Seller hereby expressly disclaims all warranties, whether express or implied, including any implied warranty of merchantability or fitness for a particular purpose. Seller neither assumes nor

DESCRIPTION	TOTALS
LABOR AMOUNT	
PARTS AMOUNT	
GAS, OIL, LUBE	
SUBLET AMOUNT	
MISC. CHARGES	
TOTAL CHARGES	

## ODOMETER DISCLOSURE STATEMENT

Federal law (and state law, if applicable) requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

I, PREMIER AUTO HAUS, state that the odometer now reads **39308** miles and to the best of my knowledge that it reflects the actual mileage of the vehicle described below, unless one of the following statements has been checked.

- ☒ (1) I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.
- ☒ (2) I hereby certify that the odometer reading is NOT the actual mileage.  
WARNING: ODOMETER DISCREPANCY.

Vehicle Description: 02 LAND ROVER FREELANDER, SILVER  
Body style: 4DR  
VIN: SALNM22242A361547  
Stock #: 1487

Transferors (Seller) Information: PREMIER AUTO HAUS  
2501 OGDEN AVE  
DOWNER'S GROVE, IL 60515

Acknowledged by Transferor (Seller):

Printed Name: \_\_\_\_\_

8/25/08

Transferees (Buyer) Information: Folleh Tamba  
4533 N Springfield Ave.  
chicago, IL 60625

Acknowledged by Transferee (Buyer):

Printed Name: Folleh Tamba

8/25/08

## RETAIL ORDER FOR A MOTOR VEHICLE

**PREMIER AUTO HAUS**

2501 Ogden Ave  
 DOWNERS GROVE, IL 60515  
 (630) 434-8300  
 (630) 241-3479 (Fax)

8/25/08

DATE

Folleh Tamba

PURCHASER'S NAME

4533 N Springfield Ave.

STREET ADDRESS

chicago

CITY

IL

STATE

60625

ZIP

773-426-1267

RES. PHONE

BUS PHONE

PLEASE ENTER MY ORDER FOR THE FOLLOWING

☐ NEW ☒ USED

YEAR 02 MAKE LAND ROVER

MODEL OR  
SERIES

BODY

FREELANDER TYPE

4DR

COLOR

SILVE

TRIM

V.I.N. SALNM22242A361547

TO BE DELIVERED  
ON OR ABOUT

8/25/08

SALESPERSON

Scott S

STOCK NO. 1487

CASH DELIVERED PRICE OF VEHICLE

Doc Prep Fee

\$ 7,000.00

150.00

N/A

N/A

N/A

N/A

USED VEHICLE TRADE-IN AND/OR OTHER CREDITS

CASH SALE PRICE OF DESCRIBED MOTOR VEHICLE

\$ 7,150.00

MAKE OF TRADE-IN

STATE AND LOCAL TAXES

607.75

YEAR

MODEL

BODY

LICENSE, LICENSE TRANSFER, TITLE, REGISTRATION FEE

168.00

V.I.N.

N/A

BALANCE OWED TO

1. TOTAL PRICE OF UNIT

\$ 7,925.75

ADDRESS

2. DOWN PAYMENT:

consisting of \$ 7,925.75 in cash  
 and/or \$ 0.00 net trade-in al-  
 lowance on trade-in; see statement in left  
 hand column for details.

USED TRADE-IN ALLOWANCE

\$ N/A

BALANCE OWED ON TRADE-IN

\$ N/A

NET ALLOWANCE ON USED TRADE-IN

\$ 0.00

DEPOSIT OR CREDIT BALANCE

\$ N/A

DOWN PAYMENT (Trans. to Right Col.)

\$ 0.00

3. UNPAID CASH BALANCE DUE ON DELIVERY  
(difference between items 1 and 2)

\$ 7,925.75

\$ 0.00

Attention Used Car Buyers: If you are buying a used vehicle with this contract, federal regulations may require a special buyers guide to be displayed on the window of the vehicle. THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTRACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OF SALE.

ALL WARRANTIES, IF ANY, BY A MANUFACTURER OR SUPPLIER OTHER THAN DEALER ARE THEIRS, NOT DEALER'S, AND ONLY SUCH MANUFACTURER OR OTHER SUPPLIER SHALL BE LIABLE FOR PERFORMANCE UNDER SUCH WARRANTIES, UNLESS DEALER FURNISHES BUYER WITH A SEPARATE WRITTEN WARRANTY OR SERVICE CONTRACT MADE BY DEALER ON ITS OWN BEHALF, DEALER HEREBY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE: (A) ON ALL GOODS AND SERVICES SOLD BY DEALER, AND (B) ON ALL USED VEHICLES WHICH ARE HEREBY SOLD "AS IS - NOT EXPRESSLY WARRANTED OR GUARANTEED".

The front and back of this Order comprise the entire agreement affecting this purchase and no other agreement or understanding of any nature concerning same has been made or entered into, or will be recognized. I hereby certify that no credit has been extended to me for the purchase of this motor vehicle except as appears in writing on the face of this agreement. I have read the matter printed on the back hereof and agree to it as a part of this order the same as if it were printed above my signature. I certify that I am of legal age, and hereby acknowledge receipt of a copy of this Order.

EXHIBIT E

DL: 3024

Mail to:

**COOK COUNTY  
DEPARTMENT OF REVENUE**

Cook County Department of Revenue  
Use Tax  
P.O. Box 94401  
Chicago, IL 60690-4401

Telephone No.: (312) 603-6961  
Fax No.: (312) 603-5717



**INDIVIDUAL USE TAX RETURN**

TAMBA, FOLLEH  
4533 N SPRINGFIELD AVE  
CHICAGO IL 60625-6315

CUST NO: 8808041

DATE: 01/03/2009

DUE DATE: 02/02/2009

According to records provided to us by the Illinois Secretary of State, you recently purchased and registered the following vehicle at the above address in Cook County. Therefore, said vehicle is subject to the 3/4 of 1% Cook County Use Tax (Please see reverse side).

Year	Make	Model	Vehicle Identification Number
2002	LAND ROVE	FREELANDE	SALNM22242A361547

Please compute the amount of tax due using the information which can be found on the Purchaser's copy of the Illinois Department of Revenue Sales Tax Transaction Return (ST-556), Motor Vehicle Use Tax Return (RUT-25) or Bill of Sale provided to you by the dealer from which you purchased your vehicle. Please attach to this return a copy of the Bill of Sale, ST-556 or RUT-25 that was used to complete this return.

1. Purchase price (including accessories)	1.
2. Trade-In Allowance	2.
3. Amount subject to tax (subtract line 2 from line 1)	3.
4. Tax due (multiply line 3 by .0075)	4.

Make check payable to:  
Cook County Dept. of Revenue

**YOU MUST COMPLETE ALL INFORMATION ON THIS RETURN AND ATTACH ALL SUPPORTING DOCUMENTATION FOR THIS RETURN TO BE CONSIDERED COMPLETE. THE RETURN MUST BE POSTMARKED ON OR BEFORE THE DUE DATE (SEE ABOVE). FAILURE TO ATTACH SUPPORTING DOCUMENTATION AND/OR FILE ON A TIMELY BASIS WILL RESULT IN THE ESTIMATION OF THE TAX AMOUNT DUE AND THE ASSESSMENT OF ANY APPLICABLE INTEREST AND PENALTIES.**

**Taxpayer statement**

I certify that I have examined this return, and it is true, correct and complete.

DATE

PHONE NUMBER